

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16207701500000
City Administrator
1133 66th St
Windsor Heights, IA 50324

CITY OF Windsor Heights, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,197,421		3,197,421	3,190,619
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,197,421		3,197,421	3,190,619
Delinquent property taxes	0		0	
TIF revenues	1,796,370		1,796,370	1,852,210
Other city taxes	301,496	0	301,496	325,497
Licenses and permits	96,568	0	96,568	56,700
Use of money and property	6,351	0	6,351	2,160
Intergovernmental	767,868	0	767,868	788,916
Charges for fees and service	284,584	760,806	1,045,390	1,342,034
Special assessments	0	0	0	0
Miscellaneous	1,177,309	2,050	1,179,359	592,253
Other financing sources	8,956,239	0	8,956,239	5,695,964
Total revenues and other sources	16,584,206	762,856	17,347,062	13,846,353
Expenditures and Other Financing Uses				
Public safety	2,819,164	0	2,819,164	3,555,264
Public works	602,161	0	602,161	723,162
Health and social services	3,000	0	3,000	3,000
Culture and recreation	416,244	0	416,244	429,344
Community and economic development	146,556	0	146,556	149,248
General government	622,930	0	622,930	687,265
Debt service	5,805,686	0	5,805,686	5,809,450
Capital projects	738,245	0	738,245	2,116,334
Total governmental activities expenditures	11,153,986	0	11,153,986	13,473,067
Business type activities	0	613,137	613,137	692,794
Total ALL expenditures	11,153,986	613,137	11,767,123	14,165,861
Other financing uses, including transfers out	1,942,447	25,000	1,967,447	2,463,322
Total ALL expenditures/And other financing uses	13,096,433	638,137	13,734,570	16,629,183
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,487,773	124,719	3,612,492	-2,782,830
Beginning fund balance July 1, 2016	6,425,239	457,195	6,882,434	6,856,637
Ending fund balance June 30, 2017	9,913,012	581,914	10,494,926	4,073,807

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 4,330,376	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 7,245,000		
		General obligation debt limit	\$ 19,831,834

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/03/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Marcia Woodke	Telephone → 515	Area Code 279-3662
Signature of Mayor or other City official (Name and Title)		Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF Windsor Heights					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	1,762,980	1,069,844		364,597			3,197,421			3,197,421	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,762,980	1,069,844		364,597	0		3,197,421		T01	3,197,421	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,762,980	1,069,844		364,597	0	0	3,197,421			3,197,421	6			
7	TIF revenues			1,796,370				1,796,370		T01	1,796,370	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	22,420	6,322		3,702			32,444		T15	32,444	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	269,048						269,048		T15	269,048	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	4						4		T19	4	13			
14	Other local option taxes							0		T09	0	14			
15	TOTAL OTHER CITY TAXES	291,472	6,322	0	3,702	0	0	301,496	0		301,496	15			
16	Section B - LICENSES AND PERMITS	96,568						96,568		T29	96,568	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	6,303	48					6,351		U20	6,351	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	6,303	48	0	0	0	0	6,351	0		6,351	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	11,750						11,750		B89	11,750	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	11,750	0	0	0	0	0	11,750	0		11,750	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		603,338					603,338		C46	603,338	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation					13,296		13,296		C89	13,296	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	63,610	38,376		10,982			112,968		C89	112,968	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	63,610	641,714	0	10,982	13,296	0	729,602	0		729,602	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	26,516						26,516		D89	26,516	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	26,516	0	0	0	0	0	26,516	0		26,516	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	101,876	641,714	0	10,982	13,296	0	767,868	0		767,868	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	16,216	A91	16,216	73
74	Sewer							0	64,032	A8Ø	64,032	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	355,777	A81	355,777	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	324,781	A80	324,781	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	11,568	6,940					18,508		A89	18,508	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	81,834						81,834		A89	81,834	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	183,965						183,965		A61	183,965	100
101	Animal control charges	277						277		A89	277	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	277,644	6,940	0	0	0	0	284,584	760,806		1,045,390	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	67,254	31,065			87,294		185,613		U99	185,613	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	858,846	66,885					925,731		U30	925,731	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Pay in Lieu of Taxes-Local	40,909						40,909			40,909	114
115	Refunds/Reimbursements	25,056						25,056	2,050		27,106	115
116	Storm Water grant							0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	992,065	97,950	0	0	87,294	0	1,177,309	2,050		1,179,359	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,528,908	1,822,818	1,796,370	379,281	100,590	0	7,627,967	762,856		8,390,823	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				5,767,763	1,221,029		6,988,792		NR	6,988,792	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	78,810	50,000			85,937		214,747			214,747	127
128	Internal TIF loans and transfers in	116,095	198,120		1,380,885	57,600		1,752,700			1,752,700	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	194,905	248,120	0	7,148,648	1,364,566	0	8,956,239	0		8,956,239	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,723,813	2,070,938	1,796,370	7,527,929	1,465,156	0	16,584,206	762,856		17,347,062	132
133												133
134	Beginning fund balance July 1, 2016	3,762,460	987,200	1,377,001	292,116	6,462		6,425,239	457,195		6,882,434	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,486,273	3,058,138	3,173,371	7,820,045	1,471,618	0	23,009,445	1,220,051		24,229,496	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF Windsor Heights						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			1				
2	Police department/Crime prevention — Current operation	1,440,864	441,993					1,882,857		E62	1,882,857	2				
3	Purchase of land and equipment		66,620					66,620		G62	66,620	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	8,870						8,870		E89	8,870	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	432,366	200,545					632,911		E24	632,911	13				
14	Purchase of land and equipment	63,222						63,222		G24	63,222	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	80,652	17,217					97,869		E32	97,869	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	66,124	505					66,629		E66	66,629	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	186						186		E32	186	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	2,092,284	726,880		0	0	0	2,819,164			2,819,164	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		353,499					353,499		E44	353,499	42
43	Purchase of land and equipment		32,712					32,712		G44	32,712	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		61,776					61,776		E44	61,776	48
49	Traffic control safety — Current operation		5,949					5,949		E44	5,949	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		148,225					148,225		E44	148,225	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	602,161		0	0	0	602,161			602,161	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	3,000						3,000		E79	3,000	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,000	0		0	0	0	3,000			3,000	103
104												104
105												105
106												106
107												107
108												108
109												109
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111												111
112												112
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118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	90,000						90,000		E52	90,000	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	75,840	13,730					89,570		E61	89,570	127
128	Purchase of land and equipment	23,293						23,293		G61	23,293	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	126,037	12,135					138,172		E61	138,172	130
131	Purchase of land and equipment	16,835						16,835		G61	16,835	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	3,171						3,171		E61	3,171	135
136	Other culture and recreation	55,203						55,203		E61	55,203	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	390,379	25,865		0	0	0	416,244			416,244	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	27,014	88,357	31,185				146,556		E50	146,556	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	27,014	88,357	31,185	0	0	0	146,556			146,556	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	102,965	4,319					107,284		E29	107,284	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	333,379	96,174					429,553		E23	429,553	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	86,093						86,093		E25	86,093	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	522,437	100,493	0	0	0	0	622,930			622,930	176
177	Section G — DEBT SERVICE				5,805,686			5,805,686			5,805,686	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	5,805,686	0	0	5,805,686			5,805,686	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2014A Street projects Sunset Terrace					604,360		604,360			604,360	184
185	63rd/Hickman Streetscape					5,806		5,806			5,806	185
186	Sidewalk Project					57,239		57,239			57,239	186
187	Subtotal Regular Capital Projects	0	0			667,405	0	667,405			667,405	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Grease interceptor		20,000					20,000			20,000	189
190	Koester agreement		50,500					50,500			50,500	190
191	Fees		340					340			340	191
192	Subtotal TIF Capital Projects	0	70,840	0	0	0	0	70,840			70,840	192
193	TOTAL CAPITAL PROJECTS	0	70,840	0	0	667,405	0	738,245			738,245	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,035,114	1,614,596	31,185	5,805,686	667,405	0	11,153,986			11,153,986	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								66,224	E80	66,224	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								308,213	E81	308,213	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								132,599	E80	132,599	230
231	Purchase of land and equipment									G80	0	231
232	Construction								106,101	F80	106,101	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 – Continued						CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								613,137		613,137	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,035,114	1,614,596	31,185	5,805,686	667,405	0	11,153,986	613,137		11,767,123	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		178,810			10,937		189,747	25,000		214,747	255
256	Internal TIF loans/repayments and transfers out			1,752,700				1,752,700			1,752,700	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	178,810	1,752,700	0	10,937	0	1,942,447	25,000		1,967,447	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,035,114	1,793,406	1,783,885	5,805,686	678,342	0	13,096,433	638,137		13,734,570	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,264,732	1,389,486	2,014,359			4,668,577			4,668,577	264
265	Committed							0			0	265
266	Assigned					793,276		793,276			793,276	266
267	Unassigned	4,451,159						4,451,159			4,451,159	267
268	Total Governmental	4,451,159	1,264,732	1,389,486	2,014,359	793,276	0	9,913,012			9,913,012	268
269	Proprietary								581,914		581,914	269
270	Total ending fund balance June 30, 2017	4,451,159	1,264,732	1,389,486	2,014,359	793,276	0	9,913,012	581,914		10,494,926	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,486,273	3,058,138	3,173,371	7,820,045	1,471,618	0	23,009,445	1,220,051		24,229,496	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF Windsor Heights Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52 90,000								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents				
Total salaries and wages paid.....						200 \$		2,036,698		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U 10,222,425	29U 4,220,000	39U 5,527,050	49U 4,330,376	49U 7,245,000	49U	49U	189	278,636	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9.	19U	29U	39U	49U	49U	49U	49U	189		
10.	19U	29U	39U	49U	49U	49U	49U	189		
11.	19U	29U	39U	49U	49U	49U	49U	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
Total long-term debt	10,222,425	4,220,000	5,527,050	4,330,376	7,245,000	0	0	278,636		
B. Short-term debt		Amount - Omit cents								
Outstanding as of JULY 1, 2016		61V \$								
Outstanding as of JUNE 30, 2017		64V \$		0						
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS									
Assessed Valuations by Levy Authority and County, AY2015/FY2017				Amount - Omit cents						
Actual valuation -- January 1, 2015				\$		396,636,675		x .05 = \$		19,831,834
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$ 2,014,359	\$ 1,368,822	133,343	6,978,402	10,494,926					
REMARKS										